

SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER

FINANCIAL REPORT

JUNE 30, 2014

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

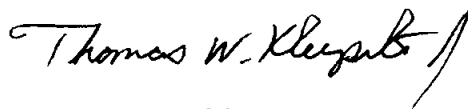
The Board of Directors
Sexual Trauma Awareness and Response Center
Baton Rouge, Louisiana

I have reviewed the accompanying statement of financial position of Sexual Trauma Awareness and Response Center (a nonprofit corporation) as of June 30, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the STAR's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.



Baton Rouge, Louisiana
December 30, 2014

SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER
BATON ROUGE, LOUISIANA

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2014

ASSETS

CURRENT ASSETS

Cash	\$ 110,939
Grants receivable	27,756
Total current assets	<u>138,695</u>

FIXED ASSETS

Furniture and fixtures	20,854
Office equipment	6,140
Less: accumulated depreciation	<u>(10,165)</u>
	<u>16,829</u>

OTHER ASSETS

Deposits	<u>3,500</u>
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Total Assets	<u>\$ 159,024</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accrued salaries and payroll taxes	\$ 23,070
Total current liabilities	<u>23,070</u>

NET ASSETS

Unrestricted	107,556
Temporarily restricted	<u>28,398</u>
Total net assets	<u>135,954</u>

Total Liabilities and Net Assets	<u>\$ 159,024</u>
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See accompanying notes and independent accountant's review report.

SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER
BATON ROUGE, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014

<u>SUPPORT</u>	Unrestricted	Temporarily Restricted	Total
Contributions and fundraising	\$ 45,695	\$ -	\$ 45,695
Local government grants and support	245,000	-	245,000
Federal financial assistance	72,234	-	72,234
Non-government grants and support	-	53,000	53,000
In-kind contributions	79,500	-	79,500
	<u>442,429</u>	<u>53,000</u>	<u>495,429</u>
Other Support			
Program service revenue	9,047	-	9,047
Assets released from restrictions	64,602	(64,602)	-
	<u>73,649</u>	<u>(64,602)</u>	<u>9,047</u>
Total Support	<u>516,078</u>	<u>(11,602)</u>	<u>504,476</u>
<u>EXPENSES</u>			
Program	422,191	-	422,191
Administrative	89,084	-	89,084
Fundraising	44,427	-	44,427
Total Expenses	<u>555,702</u>	<u>-</u>	<u>555,702</u>
Change in Net Assets	<u>(39,624)</u>	<u>(11,602)</u>	<u>(51,226)</u>
Net assets, at beginning of year	<u>147,180</u>	<u>40,000</u>	<u>187,180</u>
Net assets, at end of year	<u>\$ 107,556</u>	<u>\$ 28,398</u>	<u>\$ 135,954</u>

See accompanying notes and independent accountant's review report.

SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER
BATON ROUGE, LOUISIANA

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Program</u>	<u>Administration</u>	<u>Fundraising</u>	<u>Total</u>
Staff salaries and wages	\$ 192,708	\$ 42,096	\$ 12,820	\$ 247,624
Payroll taxes	14,054	3,080	982	18,116
Employee benefits	35,519	7,384	535	43,438
Rent	29,432	9,811	-	39,243
Insurance	6,029	2,010	-	8,039
Equipment	4,986	1,662	-	6,648
Supplies and materials	13,605	1,512	-	15,117
Printing and copying	-	666	5,996	6,662
Telecommunications	5,281	1,760	-	7,041
Conferences & travel	4,033	1,344	-	5,377
Marketing and advertising	-	-	6,051	6,051
Membership/Affiliations	-	1,420	-	1,420
Training	7,063	-	-	7,063
Contract services	29,981	4,266	1,300	35,547
Fundraising expenses	-	-	16,743	16,743
In-kind	79,500	-	-	79,500
Miscellaneous	-	6,366	-	6,366
Depreciation	-	5,707	-	5,707
	<u>\$ 422,191</u>	<u>\$ 89,084</u>	<u>\$ 44,427</u>	<u>\$ 555,702</u>

See accompanying notes and independent accountant's review report.

SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER
BATON ROUGE, LOUISIANA

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2014

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (51,226)
Adjustments to reconcile change in net assets to cash provided by operating activities	
Depreciation	5,707
Non-cash donations	-
Decrease (increase) in assets	
Grants receivable	(7,947)
Increase (decrease) in liabilities	
Accrued payables	4,688
Net cash used in operating activities	<u>(48,778)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of equipment	<u>(1,475)</u>
Net cash used in investing activities	<u>(1,475)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

	-
Net decrease in cash and cash equivalents	(50,253)
Cash and cash equivalents, beginning of year	<u>161,192</u>
Cash and cash equivalents, end of year	<u>\$ 110,939</u>

SUPPLEMENTAL CASHFLOW INFORMATION

No taxes or interest were paid during the year.

See accompanying notes and independent accountant's review report.

SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER
BATON ROUGE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies and Presentations

Organization and Purpose

The Sexual Trauma Awareness and Response Center (STAR) is a community wide, non-profit agency exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code. STAR was incorporated on October 18, 2011. It's purposes was to continue the efforts its predecessor, the Rape Crisis Center, which was a division of the District Attorney of the 19th Judicial District, and also to expand it's reach to different demographic groups and increase education in the community. More specifically, STAR's purpose is to promote and address the needs of victims of sexual assault. STAR is organized to educate the public and governmental agencies as to the needs of victims of sexual assault, including performing and implementing research, studies, projects and programs to assist and improve the Greater Baton Rouge area law enforcement agencies assistance to victims of sexual trauma; to undertake programs, education and activities designed to strengthen the services provided within the Greater Baton Rouge area to victims of sexual assault; and any other lawful purpose of a 501(c)3 organization.

Basis of Presentation

The financial statement presentation follows the standards of the Financial Accounting Standards Board. Under these standards, STAR is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. STAR does not have any permanently restricted net assets.

Contributions

STAR accounts for contributions in accordance with the standards of the Financial Accounting Standards Board. In accordance with these standards, contributions received are recorded as increases in unrestricted, temporarily, or permanently restricted net assets, depending on the existence or nature of any donor restrictions.

All donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Equipment

Equipment, when purchased, is stated at cost. Donated equipment is valued at its' estimated replacement value at the time of donation. All equipment purchased in excess of \$500 is capitalized and depreciated over estimated service lives (3-7 years) computed using the straight-line method.

SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER
BATON ROUGE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies and Presentations (continued)

Compensated Absences

STAR has a provision that allows unused employee annual leave to accrue up to a limited number of hours. Annual leave is considered earned income, and employees leaving STAR employment will be paid for the remaining balance of unused annual leave, whether the departure is voluntary or involuntary. An accrual of annual leave has been recorded in the accompanying financial statements for the unused amount of \$10,678 as of June 30, 2014.

Cash Equivalents

Cash equivalents (as shown in the statement of cash flows) are all highly liquid debt instruments purchased with a maturity with three months or less.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Income Taxes

STAR has been recognized by the Internal Revenue Service as a not-for-profit organization as described in Section 501(c) (3) of the Internal Revenue Code and is exempt from federal income taxes. Accordingly, no provision for income taxes on related income has been included in the financial statements.

In Management's judgment, STAR does not have any tax positions that would result in a loss contingency considering the facts, circumstances, and information available at the reporting date.

With few exceptions, the statute of limitations for the examination of STAR's income tax returns is generally three years from the due date of the tax returns including extensions. The tax form 990 is prepared on fiscal year basis. Tax years ending June 30, 2011 and later are open for assessment.

Donated Materials, Assets, and Facilities and Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by STAR. Volunteers provide services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER
BATON ROUGE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies and Presentations (continued)

Donations of property and equipment are recorded as contributions at fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Functional Allocation of Expenses

The costs of providing the various programs and administrative activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated between program, administrative, and fund raising expense based on management's estimate.

Description of Program and Supporting Services

Advocacy

Advocacy services include medical and criminal justice advocacy. Medical advocates are available 24/7 to assist survivors and their loved ones immediately after an assault occurs, or when referrals or information is needed. STAR also provides advocates to accompany survivors through the areas of the criminal justice system.

Support

Support services include short-term individual counseling, therapy groups, and support groups offered to survivors and their loved ones. STAR also provides a 24-hour support and resource hotline.

Education

Education includes training and violence prevention programs to schools and organizations free of charge. STAR's trained prevention educators assist in making businesses and agencies violence-free.

Counseling

STAR provides support sessions, based on current evidenced based treatment appropriate for sexual assault, to individuals, couples and families. All sessions are designed to identify, understand and ameliorate the effects of sexual assault, promote healing, and initiate the integration of the sexual assault experience. All services of STAR are free and confidential.

SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER
BATON ROUGE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

2. Temporarily Restricted Net Assets

Temporarily restricted net assets are comprised of private grants restricted to the following programs.

Rape prevention education	\$ 6,501
Crisis intervention, counseling and advocacy	<u>21,897</u>
	\$ <u>28,398</u>

3. Net Assets Released from Restrictions

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by occurrences of other events specified by the donors for the following programs.

Rape prevention education	\$ 31,497
Crisis intervention, counseling and advocacy	<u>33,105</u>
	\$ <u>64,602</u>

4. Donated Materials, Assets, Facilities and Services

During the year ended June 30, 2014, STAR received donated services with a total value of \$79,500. The value is based on the fair value of the services provide and were for advocacy, outreach, and social work services provided to victims.

5. Concentration of Credit Risk

STAR's financial instruments that are exposed to concentrations of credit risk consist of cash. STAR had cash balances on deposit with one financial institution at June 30, 2014. The balance at June 30, 2014 did not exceed the FDIC insured limit.

6. Major Grantor Agencies

STAR received grant revenues from one granting agency representing approximately 40% of total support during the year ended June 30, 2014. All of the grants receivable were due from other various granting agencies.

7. Lease

STAR is currently leasing its operating facilities from an unrelated party. The lease agreement requires a base annual rental of \$42,000 payable in monthly installments of \$3,500, expiring November 30, 2015. In addition STAR is assessed an annual adjustment for its share of allocable property taxes and operating expenses.

SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER
BATON ROUGE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

8. Federal Grants

Grant revenues received from the U.S. Department of Justice and the U.S. Department of Health and Human Services are as follows:

U.S. Department of Health and Human Services
Rape Prevention and Education Program
Passed Through the Louisiana Foundation Against Sexual Assault (LaFASA)

Grant Period	07/01/2013 – 06/30/2014	\$ 24,552
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U.S. Department of Justice
STOP (Services, Training, Officers, Prosecutors) Violence Against Women Formula Grant Program
Passed Through Louisiana Commission on Law Enforcement and Administration of Criminal Justice

Grant Period	03/01/2013 – 02/28/2014	10,812
Grant Period	03/01/2014 – 12/31/2014	3,813

U.S. Department of Justice
State Domestic Violence and Sexual Assault STARs Grant Program
Passed Through the Louisiana Foundation Against Sexual Assault (LaFASA)

Grant Period	04/01/2013 – 03/31/2014	15,615
Grant Period	04/01/2014 – 12/31/2014	8,904

U.S. Department of Justice
Crime Victim Assistance
Passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice

Grant Period	01/01/2014 – 12/31/2014	<u>9,142</u>
		<u>\$ 72,838</u>

The total federal grants above differs from the federal financial assistance reflected on the Statement of Activities due to \$604 being refunded that was received in a previous grant period.

9. Related Party

STAR has entered in to four cooperative endeavor agreements with government agencies resulting in local government grants and support totaling \$245,000 as reflected on the Statement of Activities. Each government agency has a representative on the Board of Directors. The funds are unrestricted.

SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER
BATON ROUGE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. Subsequent Events

In November 2014, STAR entered into a lease with the existing landlord to both extend the lease term the original lease and to expand the operating facilities. The new terms will include the existing payment terms plus an additional annual amount of \$24,000 or \$2,000 per month ending on November 30, 2017.

STAR was awarded two federal grants from the Department of Justice totaling \$1,150,000 over three years. The Legal Assistance for Victims Grant provides direct client representation in civil legal matters as a result of sexual assault including civil and criminal orders of protection, separation and divorce, child custody and support, spousal support, property, housing, employment issues, privacy and confidentiality issues, university hearings, campus safety issues, and immigration. The grant award is \$500,000 for the period October 1, 2014 to September 30, 2017. The Grant to Encourage Arrest Program (GTEAP) is passed through the Louisiana Attorney General's Office and provides STAR with resources to increase access to direct advocacy and support services to victims of sexual assault throughout the Capital Region. The grant award is \$650,000 for the period October 1, 2014 to September 30, 2017.

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 30, 2014 and determined that no other events would require disclosure.

THOMAS W. KLEINPETER, JR.

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**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

The Board of Directors
Sexual Trauma Awareness and Response Center
Baton Rouge, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Sexual Trauma Awareness and Response Center, the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Sexual Trauma Awareness and Response Center's compliance with certain laws and regulations during the year ended June 30, 2014 included in the accompanying *Louisiana Attestation Questionnaire*. Management of Sexual Trauma Awareness and Response Center is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year. Sexual Trauma Awareness and Response Center's federal, state and local award expenditures for all programs for the fiscal year are as follows:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
STOP (Services, Training, Officers, Prosecutors) Violence Against Women Formula Grant Program	03/01/2013 – 02/28/2014	16.588	\$ 10,812
	03/01/2014 – 02/28/2015	16.588	3,813
Rape Prevention and Education Program	07/01/2013 – 06/30/2014	93.136	24,552
State Domestic Violence and	04/01/2013 – 03/31/2014	16.017	15,615

Sexual Assault STARs Grant Program	04/01/2014 – 03/31/2015	16.017	8,904
Crime Victim Assistance	01/01/2014 – 12/31/2014	16.575	9,142
Unrestricted operating grants from the District Attorney of the Nineteenth Judicial District	07/01/2013 – 06/30/2014	NA	200,000
Unrestricted operating grants from the East Baton Rouge Parish Sheriff	07/01/2013 – 06/30/2014	NA	20,000
Unrestricted operating grants from the East Baton Rouge Parish Coroner	07/01/2013 – 06/30/2014	NA	5,000
Unrestricted operating grants from the Baton Rouge City Police	07/01/2013 – 06/30/2014	NA	<u>20,000</u>
			<u>\$ 317,838</u>

2. For each federal, state and local award:

- I randomly selected no more than 6 disbursements from each award administered during the period under examination, for a total of 30 disbursements.
- I traced the disbursements to supporting documentation as to proper amount and payee.

No exceptions

- I determined if the disbursements were properly coded to the correct fund and general ledger account.

No exceptions

- I determined whether the disbursements received approval from proper authorities.

No exceptions.

- For federal awards, I determined whether the disbursements complied with the applicable specific program compliance requirements summarized in *the Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, I determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed- All disbursements complied with the requirements.

Eligibility- There were no checks written to individuals.

Reporting- For four items tested, the request for reimbursement of personnel costs was based on the budgeted amount, and due to personnel changes, was more than the actual salary paid. The total overcharged for these four items was \$329. The Louisiana Commission on Law Enforcement and Administration of Criminal Justice reviewed the supporting documentation that was presented for the two grants in which these errors occurred, and determined that requests for disbursements exceeded actual expenditures by a total of \$993, which has been repaid and the methodology for including salary costs in the requests for reimbursements has been corrected.

3. For the programs selected for testing in item (2) that had been closed out during the period under review, I compared the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

The close-out reports for The STOP Violence Against Women for 03/01/2013- 2/28/2014 and for the State Domestic Violence and Sexual Assault Program for 4/1/2013- 3/31/2014 included the reporting errors noted above. The close-out report for the Rape Prevention and Education grant agreed to the financial records.

Open Meetings

4. Sexual Trauma Awareness and Response Center is not required to comply with R.S. 42:1 through 42:13 (the open meetings law) because it is not a "public body."

Budget

5. For all grants exceeding five thousand dollars, I determined that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

No exceptions.

Prior Comments and Recommendations

6. There were no prior-year suggestions, recommendations, and/or comments.

I was not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an

opinion. Had I performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Sexual Trauma Awareness and Response Center, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink, appearing to read "Thomas W. Kleys". The signature is fluid and cursive, with a large, stylized initial "T" and a long, sweeping flourish at the end.

December 30, 2014

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

December 7, 2014

Thomas W. Kleinpeter, CPA
610 Napoleon Street
Baton Rouge, LA 70802

In connection with your review of our financial statements as of June 30, 2014 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 7, 2014.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/lala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.** NOT APPLICABLE

Yes ☐ No ☐

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No ☐



Prior-Year Comments

We have resolved all prior-year recommendations and/or comments. **NOT APPLICABLE**

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

	Secretary	_____	Date
MARK DUHAIME	Treasurer	12/29/14	Date
	President	12/7/14	Date
Thomas C. Naguin, CPA.			